

LESLIE MARTIN SHAMIS, ESQ.
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Attorney to Plaintiff

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Co-counsel to Plaintiff

SAMMART FASHION CO. LTD.

: UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

: Case No. 07 CV 4035
JUDGE BATT

Plaintiff,

v.

WEAR ME APPAREL CORP. d/b/a KIDS
HEADQUARTERS and HEYMAN
CORPORATION,

: AFFIDAVIT IN SUPPORT OF
MOTION TO ENTER DEFAULT
JUDGMENT AGAINST
DEFENDANT
HEYMAN CORPORATION

Defendant,

COUNTRY OF HONG KONG :

SPECIAL ADMINISTRATIVE REGION
OF PEOPLES REPUBLIC OF CHINA :

1. I, Dora Tong, am the Executive Director of the plaintiff, and am fully familiar with the facts of this litigation.
2. Defendant Heyman Corporation was served with plaintiff's Summons and Complaint on June 4, 2007, and said defendant has failed to file an Answer to the Complaint.

3. The account of the defendant Heyman Corporation annexed to this Certification as Exhibit "1" is a true and accurate copy of the books of original entry of the plaintiff.
4. The goods for which said charges were made, were sold, delivered to and accepted by the defendant Heyman at the special instance and request of the defendant Heyman. Said charges are fair and reasonable, and are as per agreement. The said defendant Heyman promised to pay the sum charged therefor.
5. No defendant named herein is an infant or incompetent person.
6. Credit has been duly given for all payments, counterclaims and set-offs and there now remains due and owing from said defendant(s) to the plaintiff the sum of \$257,947.63, plus interest as of March 1, 2006, together with court costs.



DORA TONG

SWORN AND SUBSCRIBED TO
before me this 28 day of
December, 2007.



ALBERT H.P. LIANG
BARRISTER & SOLICITOR
80 ACADIA AVENUE #104
MARKHAM ONTARIO L3R 9V1
TEL: 905-513-9022

Sammart Fashion Co., Ltd.
 Room 1508-8, 1618-1622,
 Asia Trade Centre,
 79 Lei Muk Road, New Territories

STATEMENT OF ACCOUNT

Sold To:

Heyman Corporation
 375 North Fairway drive,
 Continental Executive Parks,
 Vernon Hills, Illinois 60061 USA
 Attn: Stacy Palczynski

Customer No. HCD91QA
 Date 3/31/2007

Document No.	Date	Type	Description	Reference Code	Dr	Cr	Net
DN200508069	08/31/05	DB	Sample	135, 3225FM, 3220MR, 3221NB	235.78		235.78
DN200508090	08/31/05	DB	Labtest	3060DH	248.70		248.70
DN200509020	09/01/05	DB	Sample	176, 183, 184	180.95		180.95
DN200509022	09/01/05	DB	Sample	176, 183, 184	188.00		188.00
DN200509023	09/01/05	DB	Sample	3612, 3446FS, 3615MR, 3530MR, 3516NB, 3600T	150.39		150.39
DN200509024	09/01/05	DB	Sample	3816GA	37.29		37.29
DN200509025	09/01/05	DB	Sample	3313, 3815-6GA, 3304RS	30.47		30.47
DN200509026	09/01/05	DB	Sample	3598T	77.70		77.70
DN200509035	09/01/05	DB	Sample	3542, 3546	32.74		32.74
DN200509039	09/01/05	DB	Sample	3169FM, 3442FS, 3548BU	385.20		385.20
DN200509043	09/01/05	DB	Sample	3542, 3546	40.13		40.13
DN200509044	09/01/05	DB	Sample	3543	24.49		24.49
DN200509045	09/01/05	DB	Sample	3542, 3543	55.22		55.22
DN200509046	09/01/05	DB	Sample	3542, 3546, 3547	48.60		48.60
DN200509047	09/01/05	DB	Development Cost	Baby Einstein Playwear	28,925.00		28,925.00
DN200509048	09/01/05	DB	Sample	3542	72.78		72.78
DN200509049	09/01/05	DB	Sample	3547	78.30		78.30
DN200509051	09/01/05	DB	Sample	3542, 3546-47	139.32		139.32
DN200509052	09/01/05	DB	Sample	3564	36.60		36.60
DN200509053	09/01/05	DB	Sample	3543	85.44		85.44
DN200509054	09/01/05	DB	Sample	3265GA, 3291MR	39.00		39.00
DN200509055	09/01/05	DB	Sample	3265GA, 3291MR	31.92		31.92
DN200509056	09/01/05	DB	Sample	3266GA, 3265GA	39.48		39.48
DN200509057	09/01/05	DB	Sample	3063	81.00		81.00
DN200509058	09/01/05	DB	Sample	3272GA, 3295MR	32.51		32.51
DN200509060	09/01/05	DB	Sample	3349FS, 3309BU, 3289MR	124.02		124.02
DN200509061	09/01/05	DB	Sample	3373T	23.25		23.25
DN200509062	09/01/05	DB	Sample	3373T	41.25		41.25
DN200509063	09/01/05	DB	Sample	3542, 3373T	56.30		56.30
DN200509064	09/01/05	DB	Sample	3291MR, 3292NB	64.80		64.80
DN200509065	09/01/05	DB	Sample	3297MR	35.40		35.40
DN200509066	09/01/05	DB	Sample	3052DH, 3271GA, 3265- 66GA, 3284MR	203.81		203.81
DN200509067	09/01/05	DB	Sample	3108TC	32.52		32.52
DN200509071	09/01/05	DB	Sample	3257RS, 3295-26 MR	52.20		52.20
DN200509072	09/01/05	DB	Sample	3108TC, 3109BU, 3156M, 3169FM	232.72		232.72
DN200509074	09/01/05	DB	Sample	3442FS, 3444FS, 3169FM	341.00		341.00
DN200509075	09/01/05	DB	Sample	3110BU	14.40		14.40
CTV5968	09/29/05	CR	Packaging	3588		553.20	(553.20)
DN200510001	10/01/05	DB	Sample	3493, 3502, 3107TC, 3153M	226.77		226.77
DN200510002	10/01/05	DB	Sample	3102T, 3265-88GA	147.40		147.40
DN200510003	10/01/05	DB	Sample	3104T	10.38		10.38
DN200510004	10/01/05	DB	Sample	3265-66GA, 3595MR	28.44		28.44

Sammart Fashion Co., Ltd.

Room 1505-8, 1518-1622,
Asia Trade Centre,
79 Lai Muk Road, New Territories

STATEMENT OF ACCOUNT

Sold To:

Hayman Corporation
375 North Fairway drive,
Continental Executive Parks,
Vernon Hills, Illinois 60061 USA
Attn: Stacy Palczynski

Customer No: HU0010A
Date: 3/31/2007

Document No.	Date	Type	Description	Reference Code	Dr	Cr	Net
DN200510005	10/01/05	DB	Sample	3500, 3516NB, 3587TC	54.45		54.45
DN200510006	10/01/05	DB	Sample	3508, 3309BU, 3169FM, 3518MR	298.80		298.80
DN200510007	10/01/05	DB	Sample	3496, 3500, 3109T, 3169F M, 3281GA, 3498BA, 3518 MR, 3598T, 3600T	527.22		527.22
DN200510012	10/01/05	DB	Sample		184	50.60	50.60
DN200510013	10/01/05	DB	Sample		184	20.50	20.50
DN200510014	10/01/05	DB	Sample		176	58.25	58.25
DN200510015	10/01/05	DB	Sample		184	69.00	69.00
DN200510017	10/01/05	DB	Sample		184	44.45	44.45
DN200510018	10/01/05	DB	Sample	3290NB		27.30	27.30
DN200510019	10/01/05	DB	Sample	3547, 3531MR, 3368TC		77.85	77.85
DN200510021	10/01/05	DB	Sample	3501, 3508		94.85	94.85
DN200510022	10/01/05	DB	Sample	162, 184, 3600T		88.12	88.12
DN200510023	10/01/05	DB	Sample	3063, 3169FM, 3153M, 3284MR, 3285NB		340.78	340.78
DN200510033	10/01/05	DB	Sample	187, 191		114.83	114.83
DN200510034	10/01/05	DB	Sample		176	170.50	170.50
DN200510035	10/01/05	DB	Sample	3060DH		332.00	332.00
DN200510036	10/01/05	DB	Sample		192	211.50	211.50
DN200510037	10/01/05	DB	Sample	192, 193		303.30	303.30
DN200510038	10/01/05	DB	Sample		192	164.45	164.45
DN200510039	10/01/05	DB	Sample	3060DH		69.50	69.50
DN200510040	10/01/05	DB	Sample		186	129.30	129.30
DN200510041	10/01/05	DB	Sample		187	19.50	19.50
DN200510042	10/01/05	DB	Sample		187	52.17	52.17
DN200510043	10/01/05	DB	Sample		191	85.95	85.95
DN200510044	10/01/05	DB	Sample		187, 191	84.15	84.15
DN200510045	10/01/05	DB	Sample		187	33.12	33.12
DN200510046	10/01/05	DB	Sample	187, 191		11.91	11.91
DN200510047	10/01/05	DB	Sample		191	10.05	10.05
DN200510048	10/01/05	DB	Sample	191, 3543, 3564		166.64	166.64
DN200510049	10/01/05	DB	Sample	186, 187		116.40	116.40
DN200510050	10/01/05	DB	Sample		191	117.06	117.06
DN200510051	10/01/05	DB	Sample	187, 191		155.38	155.38
DN200510052	10/01/05	DB	Sample	186, 3364t		270.96	270.96
DN200510053	10/01/05	DB	Sample		3546	101.10	101.10
DN200510054	10/01/05	DB	Sample	188, 3564		241.80	241.80
DN200510055	10/01/05	DB	Sample	n/a		131.10	131.10
DN200510056	10/01/05	DB	Sample	186, 187, 191, 3585T, 3598T		342.00	342.00
DN200510057	10/01/05	DB	Sample	191, 3305t		114.83	114.83
DN200510058	10/01/05	DB	Sample	187, 3168M, 3315RS, 3374T		244.47	244.47
DN200510059	10/01/05	DB	Sample	191, 3498BA, 3315RS, 3598T, 3369TC		224.63	224.63
DN200510060	10/01/05	DB	Sample	191, 3542, 3546, 3527NB		105.37	105.37
DN200510061	10/01/05	DB	Sample	187, 191, 3365T		263.28	263.28
DN200510062	10/01/05	DB	Sample	187, 191, 3497, 3509, 3511, 3374T, 3498-99BA		831.90	831.90

Sammart Fashion Co., Ltd.
 Room 1508-8, 1515-1522,
 Asia Trade Centre,
 79 Lei Muk Road, New Territories

STATEMENT OF ACCOUNT

Sold To:

Hayman Corporation
 375 North Fairway drive,
 Continental Executive Park,
 Vernon Hills, Illinois 60081 USA
 Attn: Stacy Pelczynski

Customer No: HCO010A
 Date 3/31/2007

Document No.	Date	Type	Description	Reference Code	Dr	Cr	Net
DN200510063	10/01/05	DB	Sample	176	186.05		186.05
DN200510064	10/01/05	DB	Sample	183	49.40		49.40
DN200510065	10/01/05	DB	Sample	n/a	43.31		43.31
DN200510066	10/01/05	DB	Sample	183, 184	83.05		83.05
DN200510087	10/01/05	DB	Sample	3494, 3500, 3445- 8FS, 3311BL, 3515MR, 35 30MR, 3516NB, 3526NB, 3 303RS	272.62		272.62
DN200510068	10/01/05	DB	Sample	188, 3563	240.60		240.60
DN200510069	10/01/05	DB	Sample	193, 180, 3605TC	306.00		306.00
DN200510070	10/01/05	DB	Sample	3492, 3151K	701.44		701.44
DN200510071	10/01/05	DB	Sample	191, 187, 3498BA, 3315RS, 3602T, 3374T, 3369TC	125.16		125.16
DN200510072	10/01/05	DB	Sample	3493, 3169FM, 3284MR	93.80		93.80
DN200510073	10/01/05	DB	Sample	3502, 3519NB, 3102T, 310 2T, 3364T	583.96		583.96
DN200510074	10/01/05	DB	Sample	191, 3511, 3512, 3515MR	164.60		164.60
DN200510075	10/01/05	DB	Sample	187, 191, 3495, 3168FM, 3171FM, 3109T	593.74		593.74
DN200510076	10/01/05	DB	Sample	3312, 3500, 3509, 3445FS, 3498BA, 3549BA, 3169FM, 3515MR, 3530MR, 3516NB	480.77		480.77
DN200510077	10/01/05	DB	Sample	191, 3543, 3563, 3564	332.35		332.35
DN200510078	10/01/05	DB	Sample	3395T, 3309BU	45.50		45.50
DN200510079	10/01/05	DB	Sample	186, 3168M, 3595T	193.44		193.44
DN200510080	10/01/05	DB	Sample	195, 199	53.30		53.30
DN200510081	10/01/05	DB	Sample	193, 199, 3564	67.95		67.95
DN200510082	10/01/05	DB	Sample	176, 193, 189	134.65		134.65
DN200510083	10/01/05	DB	Sample	3156M	8.98		8.98
DN200510084	10/01/05	DB	Sample	187, 191, 3446FS, 3515MR, 3526NB, 3598T	630.68		630.68
DN200510085	10/01/05	DB	Sample	191, 188, 187, 3601, 3053D H, 3285QA, 3533MR, 3517 NB, 3315RS	713.37		713.37
DN200510088	10/01/05	DB	Development Cost	Stacy Claire Boyd S'06- Sleepwears	8,245.00		8,245.00
DN200510084	10/01/05	DB	Packaging	3108T, 3110T	2,707.30		2,707.30
DN200510108	10/01/05	DB	Freight & Handling	3809MR, 3815NB, 3829MR, 3830NB, 3833NB, 3834MR	170.76		170.76
DN200510107	10/01/05	DB	Freight & Handling	3827MR, 3828MR, 3737M R, 3323RS, 3324RS	289.79		289.79
DN200510112	10/01/05	DB	Sample	3065, 3265GA	225.04		225.04
DN200510113	10/01/05	DB	Sample	3494, 3495, 3537BA, 3156M, 3532MR, 3528NB, 3315RS	270.22		270.22
DN200510114	10/01/05	DB	Sample	3504, 3492, 3444FS, 3448FS, 3526NB, 3532MR, 3104T	614.12		614.12

Sammart Fashion Co., Ltd.
 Room 1605-8, 1615-1522,
 Asia Trade Centre,
 78 Lei Muk Road, New Territories

STATEMENT OF ACCOUNT

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Heyman Corporation
 375 North Fairway drive,
 Continental Executive Park,
 Vernon Hills, Illinois 60061 USA
 Attn: Stacy Palczynski

Customer No. HCD81PA
 Date 3/31/2007

Document No.	Date	Type	Description	Reference Code	Dr	Ct	Nat
DN200510115	10/01/05	DB	Sample	3503, 3443FS, 3153M, 3289MR, 3528NB, 3864T, 3108TC	431.78		431.78
DN200510116	10/01/05	DB	Sample	3548, 3547		43.95	43.95
DN200510117	10/01/05	DB	Sample	193	101.25		101.25
DN200510118	10/01/05	DB	Sample	3816GA		44.49	44.49
DN200510119	10/01/05	DB	Sample	3600T		89.04	89.04
DN200510120	10/01/05	DB	Sample	3326RS, 3319RS		15.66	15.66
DN200510121	10/01/05	DB	Sample	3818GA		43.19	43.19
DN200510122	10/01/05	DB	Sample	3815GA		9.60	9.60
DN200510123	10/01/05	DB	Sample	3320RS, 3323RS		25.50	25.50
DN200510126	10/01/05	DB	Sample	193, 3360W		176.20	176.20
DN200510127	10/01/05	DB	Sample	193		64.05	64.05
DN200510128	10/01/05	DB	Sample	193		94.85	94.85
DN200510129	10/01/05	DB	Sample	186		104.40	104.40
DN200510130	10/01/05	DB	Sample	3546, 3547		59.90	59.90
DN200510133	10/01/05	DB	Sample	192		195.75	195.75
DN200510134	10/01/05	DB	Sample	186, 179, 3450		410.05	410.05
DN200510135	10/01/05	DB	Sample	179, 3449, 3450		719.40	719.40
DN200510136	10/01/05	DB	Sample	186, 3154BA		550.35	550.35
DN200510137	10/01/05	DB	Sample	186, 3449, 3457MA, 3165M, 3166M		673.40	673.40
DN200510138	10/01/05	DB	Sample	3554BA, 3542, 3546		102.72	102.72
DN200510139	10/01/05	DB	Sample	3317CO, 3166M		451.70	451.70
DN200510140	10/01/05	DB	Packaging	3447FS		41.98	41.98
DN200510141	10/01/05	DB	Sample	3503, 3297MR, 3288NB, 3595T, 3102T, 3108T		560.85	560.85
DN200510149	10/01/05	DB	Sample	118, 125, 137, 3087T		466.79	466.79
DN200510153	10/01/05	DB	Sample	182		48.30	48.30
DN200510154	10/01/05	DB	Sample	3816GA, 182		82.19	82.19
DN200510155	10/01/05	DB	Sample	3605TC		58.00	58.00
DN200510156	10/01/05	DB	Sample	190, 3450, 3605TC		643.20	643.20
DN200510157	10/01/05	DB	Sample	3361W		60.00	60.00
DN200510158	10/01/05	DB	Sample	3361W, 3166M, 3506TC, 374T		603.95	603.95
DN200510159	10/01/05	DB	Sample	199, 3584, 3602T		218.00	218.00
DN200510160	10/01/05	DB	Sample	186, 3060DH, 3595T, 3385T		704.90	704.90
DN200510161	10/01/05	DB	Sample	n/a		3.60	3.60
DN200510176	10/01/05	DB	Leftover stock	3063		209.28	209.28
DN200510180	10/01/05	DB	Sample	3932, 185, 199, 3373T		632.25	632.25
DN200510181	10/01/05	DB	Sample	3360W, 3845M, 180, 3598T		247.32	247.32
DN200510182	10/01/05	DB	Sample	195		812.50	812.50
DN200510183	10/01/05	DB	Sample	3932, 195		67.05	67.05
DN200510184	10/01/05	DB	Sample	3932, 195		282.30	282.30
DN200510185	10/01/05	DB	Sample	n/a		545.25	545.25
DN200510190	10/01/05	DB	Sample	195, 199		591.25	591.25
DN200510191	10/01/05	DB	Sample	187, 191, 3365T		329.10	329.10
DN200510192	10/01/05	DB	Sample	135		206.52	206.52
DN200510193	10/01/05	DB	Sample	135, 136, 197		95.70	95.70
DN200510194	10/01/05	DB	Sample	136, 2861BU, 2864BU, 5044DP		138.26	138.26

Sammart Fashion Co., Ltd.

Room 1605-B, 1518-1522,
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 79 Lei Muk Road, New Territories

STATEMENT OF ACCOUNT

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Heyman Corporation
 376 North Fairway drive,
 Continental Executive Park,
 Vernon Hills, Illinois 60061 USA
 Attn: Stacy Palczynski

Customer No: HC0010A
 Date: 3/31/2007

Document No.	Date	Type	Description	Reference Code	Dr	Cr	Net
DN200510185	10/01/05	DB	Sample	5045DP, 3003DH, 3207MR, 3208NB, 136	356.94		356.94
CTV5976	10/21/05	CR	Packaging	3589T		350.00	(350.00)
CTV5977	10/21/05	CR	Quantity	3361W		45.44	(45.44)
CTV5978	10/21/05	CR	Factory Compliance Audit			568.00	(568.00)
CTV5979	10/21/05	CR	Shipment	3528NB			1,071.45
CTV5981	10/21/05	CR	Shipment			48,040.76	(48,040.76)
CN200510005	10/31/05	CR	Pricing			1,531.76	(1,531.76)
CTV5986	10/31/05	CR	Shipment			15,062.91	(15,062.91)
CTV5980	11/01/05	CR	Labtest			4,481.74	(4,481.74)
CTV5984	11/01/05	CR	Labtest			2,342.08	(2,342.08)
CTV5985	11/01/05	CR	Labtest			4,063.44	(4,063.44)
CTV5986	11/01/05	CR	Labtest			2,782.80	(2,782.80)
CTV5987	11/01/05	CR	Labtest			3,802.32	(3,802.32)
CTV5982	11/01/05	CR	Labtest			4,355.25	(4,355.25)
DN200511003	11/01/05	DB	Sample	3360W,3361W	61.80		61.80
DN200511004	11/01/05	DB	Sample		190	44.64	44.64
DN200511005	11/01/05	DB	Sample	3360W,3652M		149.40	149.40
DN200511006	11/01/05	DB	Sample	3325RS,3323RS		24.00	24.00
DN200511007	11/01/05	DB	Sample	3323RS		37.00	37.00
DN200511008	11/01/05	DB	Sample	3323RS,3825RS		42.00	42.00
DN200511009	11/01/05	DB	Sample	3645M,3323RS,3598T		275.90	275.90
DN200511010	11/01/05	DB	Sample	3821MR,3822NB		61.20	61.20
DN200511011	11/01/05	DB	Sample	3840GA		16.20	16.20
DN200511012	11/01/05	DB	Sample	3323RS,3823MR,3824NB		75.20	75.20
DN200511013	11/01/05	DB	Sample	179, 3605TC		87.40	87.40
DN200511014	11/01/05	DB	Sample	3361W, 3652M		43.35	43.35
DN200511016	11/01/05	DB	Sample	3323RS		16.50	16.50
DN200511017	11/01/05	DB	Sample	3652M,3165M		83.40	83.40
DN200511018	11/01/05	DB	Sample		196	90.66	90.66
DN200511019	11/01/05	DB	Sample	195, 186		90.30	90.30
DN200511020	11/01/05	DB	Sample	n/a		374.50	374.50
DN200511026	11/01/05	DB	Sample		3913	169.50	169.50
DN200511027	11/01/05	DB	Sample	3360W		368.05	368.05
DN200511028	11/01/05	DB	Sample		196	45.42	45.42
DN200511029	11/01/05	DB	Sample		196	42.30	42.30
DN200511030	11/01/05	DB	Sample	186,3360W		64.02	64.02
DN200511031	11/01/05	DB	Sample		196	49.86	49.86
DN200511032	11/01/05	DB	Sample	3365T		279.30	279.30
DN200511033	11/01/05	DB	Sample	3373T		362.90	362.90
DN200511034	11/01/05	DB	Sample	3373-74T		98.40	98.40
DN200511035	11/01/05	DB	Sample	3391T		364.00	364.00
DN200511036	11/01/05	DB	Sample	3390T,3391T		148.50	148.50
DN200511063	11/01/05	DB	Sample	3024DH,3265GA,3285NB		147.49	147.49
DN200511064	11/01/05	DB	Sample	118,126,127,129,136,333		649.48	649.48
				5T			
DN200511065	11/01/05	DB	Sample	3909MR, 3515NB		147.24	147.24
DN200511066	11/01/05	DB	Sample	191, 186		33.30	33.30
DN200511067	11/01/05	DB	Sample		186	34.68	34.68
DN200511068	11/01/05	DB	Sample	185, 3856		162.42	162.42

Sammart Fashion Co., Ltd.

Room 1505-8, 1515-1522,

Asia Trade Centre,

79 Lei Muk Road, New Territories

STATEMENT OF ACCOUNT

Sold To:

Hayman Corporation
375 North Fairway Drive,
Continental Executive Park,
Vernon Hills, Illinois 60061 USA

Attn: Stacy Palczynski

Customer No: HC0010A
Date 3/31/2007

Document No.	Date	Type	Description	Reference Code	Dr	Cr	Net
DN200511089	11/01/05	DB	Sample	195, 3956	234.43		234.43
DN200511086	11/01/05	DB	Sample	n/a	64.50		64.50
DN200511087	11/01/05	DB	Sample	n/a	64.50		64.50
DN200511088	11/01/05	DB	Sample	n/a	483.10		483.10
DN200511089	11/01/05	DB	Sample	n/a	387.40		387.40
DN200511090	11/01/05	DB	Sample	3612TC	52.35		52.35
DN200511091	11/01/05	DB	Sample	3862M	124.20		124.20
DN200511092	11/01/05	DB	Sample	3862M, 3360W	337.65		337.65
DN200511093	11/01/05	DB	Sample	3808T	126.90		126.90
DN200511094	11/01/05	DB	Sample	3323RS	58.30		58.30
DN200511021	11/15/05	DB	Freight & Handling	Aug & Sept 05 Airprepaid shipment	1,982.56		1,982.56
DN200511022	11/15/05	DB	Development Cost	Sp'06 Target Classic Pooh Layette&Hat	3,545.00		3,545.00
CTV5992	11/28/05	CR	Quantity shortage			310.00	(310.00)
CTV5992	11/28/05	CR	Stock			49.00	(49.00)
CTV5992	11/28/05	CR	Labtest			1,070.00	(1,070.00)
DN200512002	12/05/05	DB	Packaging	Sp'06 Stacy Claire Boyd Layette	883.69		883.69
DN200512003	12/05/05	DB	Labtest	2859T	20.00		20.00
DN200512004	12/05/05	DB	Sample	200, 201	312.25		312.25
DN200512006	12/05/05	DB	Sample	2054DP	216.15		216.15
DN200512005	12/06/05	DB	Sample	5054DP	180.35		180.35
DN200512007	12/06/05	DB	Sample	3323RS, 3324RS, 3840GA	69.30		69.30
DN200512008	12/06/05	DB	Sample	3808T, 3610T, 3909MR, 3815NB	316.45		316.45
DN200512009	12/06/05	DB	Sample	3826RS, 3815NB, 3909MR	87.03		87.03
DN200512012	12/06/05	DB	Labtest	3842GA, 3839GA	136.69		136.69
DN200512013	12/06/05	DB	Sample	F04 Mervyn's, F04 Seras Disney Pooh Elc.	46.70		46.70
CTV5993	12/09/05	CR	Quality	3360W		160,165.70	(160,165.70)
DN200512087	12/16/05	DB	Labtest	3948	96.23		96.23
DN200512088	12/16/05	DB	Labtest	CTV5967	15.91		15.91
DN2005120101	12/19/05	DB	Labtest	2785K, 2752BA, 3111BA	281.00		281.00
DN200512097	12/19/05	DB	Labtest	CTV5966	213.92		213.92
DN200512114	12/19/05	DB	Labtest	CTV5966	301.00		301.00
DN200512115	12/19/05	DB	Labtest	CTV5966	382.40		382.40
DN200512117	12/19/05	DB	Labtest	CTV5966	1,041.00		1,041.00
DN200512118	12/19/05	DB	Labtest	CTV5966	568.00		568.00
DN200512119	12/21/05	DB	Sample	3827MR, 3828NB	64.80		64.80
DN200512120	12/21/05	DB	Sample	3827MR, 3828NB	72.00		72.00
DN200512121	12/21/05	DB	Sample	3829MR, 3360W, 3830NB, 3810	99.45		99.45
DN200512122	12/21/05	DB	Sample	3839GA, 3324RS	29.19		29.19
DN200512123	12/21/05	DB	Sample	200, 201	228.75		228.75
DN200512124	12/21/05	DB	Sample	3842GA	48.90		48.90
DN200512125	12/21/05	DB	Sample	3839GA, 3608T	418.05		418.05
DN200512126	12/21/05	DB	Sample	3890T, 3923	165.20		165.20
DN200512128	12/21/05	DB	Sample	3922DH, 3390T, 3391T	252.10		252.10
DN200512129	12/21/05	DB	Sample	3324RS, 3380T	60.40		60.40

Sammart Fashion Co., Ltd.
 Room 1505-8, 1516-1522,
 Asia Trade Centre,
 79 Lei Muk Road, New Territories

STATEMENT OF ACCOUNT

Sold To:

Heyman Corporation
 375 North Fairway Drive,
 Continental Executive Park,
 Vernon Hills, Illinois 60061 USA
 Attn: Stacy Paicznki

Customer No: HCDH101A
 Date 3/27/2007

Document No.	Date	Type	Description	Reference Code	Dr	Cr	Net
DN200512130	12/21/05	DB	Sample	3614T, 3324RS, 3390T	117.23		117.23
DN200512133	12/21/05	DB	Sample	3323RS, 3608T, 3614T,	471.24		471.24
DN200512135	12/21/05	DB	Sample	3616T			
				3610T, 3324RS, 3614T,	182.47		182.47
				3616T			
DN200512137	12/21/05	DB	Sample	3391T, 3910DH	85.40		85.40
DN200512127	12/22/05	DB	Accessories	Fed pooh	75.00		75.00
DN200512134	12/22/05	DB	Sample	3614T, 3608T, 3616T	136.65		136.65
DN200512136	12/23/05	DB	Sample	3612TC	104.20		104.20
DN200512138	12/23/05	DB	Sample	3923, 3834MR, 3833NB,	275.32		275.32
				3613TC			
				5054DP	142.85		142.85
DN200512140	12/23/05	DB	Sample	214	105.93		105.93
DN200512141	12/23/05	DB	Sample	214, 3301T	142.77		142.77
DN200512142	12/23/05	DB	Sample	214	57.78		57.78
DN200512152	12/29/05	DB	Sample	214, 3623T	68.34		68.34
DN200512153	12/29/05	DB	Sample	3923, 3822T	164.55		164.55
DN200512154	12/29/05	DB	Sample	3523T	89.40		89.40
DN200512155	12/30/05	DB	Sample	3923, 3912, 3933, 3924	345.89		345.89
DN200512156	12/30/05	DB	Sample	3852FM, 3614T, 3852FM,	512.32		512.32
				3853FM			
DN200512157	12/30/05	DB	Sample	3865BU, 3863RS,	26.91		26.91
				3842QA,			
DN200512158	12/30/05	DB	Sample	3865BU, 3863RS	72.00		72.00
DN200512159	12/30/05	DB	Sample	3932, 3933, 3852FM,	656.31		656.31
				3841QA, 3822T			
DN200512160	12/30/05	DB	Cancelled order	3956	480.00		480.00
CTV5986	01/03/06	CR	Quantity shortage			480.75	(480.75)
DN200601027	01/11/06	DB	Packaging	3820DH	186.00		186.00
DN200601028	01/12/06	DB	Sample	3837MR, 3838NB	97.20		97.20
DN200601029	01/12/06	DB	Sample	3923, 3964BU, 3862RS, 36	86.82		86.82
				13TC			
DN200601030	01/12/06	DB	Sample	3932, 3852FM, 3841GA, 39	757.54		757.54
				32, 3859FM			
DN200601031	01/12/06	DB	Sample	3911DH	120.75		120.75
DN200601032	01/12/06	DB	Sample	3948, 3622T	177.45		177.45
DN200601033	01/12/06	DB	Sample	3932, 3852FM, 3853FM,	295.14		295.14
				3841GA			
DN200601034	01/12/06	DB	Sample	3884BU, 3841QA, 3862RS	146.01		146.01
				3832, 3933, 3852FM, 3841			
DN200601035	01/12/06	DB	Sample	GA, 3822T, 3614T, 3613TC	452.77		452.77
DN200601036	01/12/06	DB	Sample	3852FM, 3614T, 3616T	446.96		446.96
DN200601037	01/12/06	DB	Sample	3853FM, 3841GA	234.45		234.45
DN200601038	01/12/06	DB	Sample	3848, 3853FM, 3622T	495.80		495.80
DN200601039	01/12/06	DB	Sample	3963BU, 3622T, 3623T	77.02		77.02
DN200601040	01/12/06	DB	Sample	3948, 3949	412.40		412.40
DN200601041	01/12/06	DB	Sample	3981CO, 3978CO	598.62		598.62
DN200601042	01/12/06	DB	Sample	3622T	231.00		231.00
DN200601043	01/12/06	DB	Sample	3877CO, 3976CO	31.95		31.95
DN200601044	01/12/06	DB	Sample	3961, 3622T	370.98		370.98
DN200601045	01/12/06	DB	Sample	3882MR, 3883NB	39.15		39.15

Sammart Fashion Co., Ltd.
 Room 16D5-8, 1515-1622,
 Asia Trade Centre,
 79 Lei Muk Road, New Territories

STATEMENT OF ACCOUNT

Sold To:

Heyman Corporation
 375 North Fairway drive,
 Continental Executive Park,
 Vernon Hills, Illinois 60081 USA
 Attn: Stacy Palczynski

Customer No.: HC0010A

Date: 3/31/2007

Document No.	Date	Type	Description	Reference Code	Dr	Cr	Net
SM-SI-06010037	01/15/06	IN	Bulky sales	PO#3861,3920DH	42,086.40		42,086.40
SM-SI-06010031	01/16/06	IN	Bulky sales	PO#3861,3976CO,3977C	77,896.02		77,896.02
				O			
SM-SI-06010031	01/16/06	PY	Bulky sales	IRTT1150600061RE		72,916.48	(72,946.48)
SM-SI-06010035	01/16/06	IN	Bulky sales	PO#3622T	84,096.00		84,096.00
SM-SI-06010036	01/16/06	IN	Bulky sales	PO#3623T	43,837.20		43,837.20
DN200601087	01/20/06	DB	Development Cost	Sp'06 Stacy Claire Boyd	4,035.00		4,035.00
DN200601092	01/20/06	DB	Accessories	2212K	2,456.93		2,456.93
SM-SI-06010062	01/23/06	IN	Bulky sales	PO#3622T	7,630.00		7,630.00
SM-SI-06010063	01/27/06	IN	Bulky sales	PO#3987DH	8,964.00		8,964.00
SM-SI-06010064	01/30/06	IN	Bulky sales	PO#3882MR,3883NB	28,923.24		28,923.24
CTV6995	02/01/06	IN	Quality		300.00		300.00
DN200602014	02/08/06	DB	Sample	3882MR,3883NB	36.15		36.15
DN200602015	02/08/06	DB	Sample	3987DH	59.25		59.25
CTVB010	03/01/06	CR	Packaging			437.10	(437.10)
CTVB010	03/01/06	CR	Quantity			1,016.74	(1,016.74)
DN200603001	03/01/06	DB	Courier	F06 Stacy Claire Boyd	15.27		15.27
DN200603002	03/01/06	DB	Sample	3861,3920DH	378.05		378.05
DN200603003	03/01/06	DB	Sample	3861,3976CO	846.35		846.35
DN200603004	03/01/06	DB	Sample		3955	144.52	144.52
DN200603005	03/01/06	DB	Sample	3920DH,3622T	199.25		199.25
DN200603006	03/01/06	DB	Sample	3920DH,3622T,3624TC	554.10		554.10
DN200603007	03/01/06	DB	Sample		3961	289.30	289.30
DN200603008	03/01/06	DB	Sample	3861,3920DH	565.01		565.01
DN200603009	03/01/06	DB	Sample	3622T,3624TC	300.75		300.75
DN200603014	03/02/06	DB	Sample	3622T	365.85		365.85
DN200603015	03/02/06	DB	Sample	Salesmen samples	436.00		436.00
DN200603016	03/02/06	DB	Sample		3961	347.97	347.97
DN200603017	03/02/06	DB	Sample	Salesmen samples	196.70		196.70
DN200603031	03/07/06	DB	Sample	3948,3949,3963BU	354.58		354.58
DN200603092	03/07/06	DB	Sample	3920DH	329.25		329.25
DN200603033	03/07/06	DB	Sample	3948,3963BU,3964BU	775.61		775.61
DN200603034	03/07/06	DB	Sample		3955	519.30	519.30
DN200512083RE	03/08/06	DB	Leftover stock	Sp'04 May Co. Sp'04	62,813.86		62,813.86
				Federated Etc.			
DN200603025	03/08/06	DB	Courier	F06 Stacy Claire Boyd	15.27		15.27
DN200512084RE	03/25/06	DB	Leftover stock	3920DH	19,530.69		19,530.69
DN200603079	03/31/06	DB	Cancelled order	F06 Stacy Claire Boyd	146.60		146.60
CTVB007	04/01/06	CR	Packaging			295.70	(295.70)
DN200604033	04/30/06	DB	Development Cost	F06 Stacy Claire Boyd	3,990.00		3,990.00
DN200605004	05/11/06	DB	Debit Note	Up to 11 May 2006	68.37		68.37
DN200605005	05/11/06	DN	Open Account	Up to 11 May 06	5,394.43		5,394.43
DN200605033	05/25/06	DB	Sample		215	64.35	64.35
DN200605034	05/25/06	DB	Sample		215	7.95	7.95
DN200605035	05/25/06	DB	Sample		216	4.95	4.95
DN200605036	05/25/06	DB	Sample		216	34.80	34.80
DN200605037	05/25/06	DB	Sample		216	47.19	47.19
DN200605038	05/25/06	DB	Sample		216	45.30	45.30
DN200605039	05/25/06	DB	Sample		216	12.00	12.00
DN200605040	05/25/06	DB	Sample		215	56.65	56.65
DN200605041	05/25/06	DB	Sample		215, 216	46.00	46.00

Sammart Fashion Co., Ltd.

Room 1605-6, 1518-1522,

Asia Trade Centre,

79 Lei Muk Road, New Territories

STATEMENT OF ACCOUNT

Sold To:

Heyman Corporation
375 North Fairway drive,
Continental Executive Park,
Vernon Hills, Illinois 60061 USA
Attn: Stacy Palczynski

Customer No. HC0010A
Date 3/31/2007

Document No.	Date	Type	Description	Reference Code	Dr	Cr	Net
DN200606025	06/17/06	DB	Accessories	Sp'06 Stacy Claire Boyd Layette	50.00		50.00
DN200606027	06/19/06	DB	Sample	4001	456.18		456.18
DN200606033	06/26/06	DB	Sample	4001	157.50		157.50
DN200607018	07/14/06	DN	Open Account	11 May- 14 July 06	3,614.41		3,614.41
DN200607036	07/24/06	DB	Accessories	Sp'06 Stacy Claire Boyd Layette	95.00		95.00
DN200611001	11/01/06	DN	Open Account	14 July-31 October 06	6,311.67		6,311.67
DN200611002	11/01/06	DB	Debit Note	11 May-31 October 06	489.67		489.67
DN200611051	11/30/06	DB	Debit Note	01-30 November 06	94.50		94.50
200611052	11/30/06	DN	Open Account	1-30 November 06	1,768.70		1,768.70
DN200612063	12/31/06	DB	Debit Note	01-31 December 06	98.38		98.38
DN200612064	12/31/06	DN	Open Account	01-31 December 06	1,841.37		1,841.37
DN200701071	01/31/07	DB	Debit Note	01-31 January 07	99.14		99.14
DN200701072	01/31/07	DN	Open Account	01-31 January 07	1,855.64		1,855.64
DN200702043	02/28/07	DB	Debit Note	01-28 February 07	90.24		90.24
DN200702044	02/28/07	DN	Open Account	01-28 February 07	1,689.05		1,689.05
DN200703029	03/29/07	DN	Open Account	01-31 March 07	1,883.11		1,883.11
DN200703028	03/31/07	DB	Debit Note	01-31 March 07	100.61		100.61
					584,161.93	326,214.30	257,947.63

SAY UNITED STATES DOLLARS TWO HUNDRED FIFTY-SEVEN THOUSAND NINE HUNDRED AND FORTY-SEVEN AND CENTS SIXTY-THREE ONLY

Please made payable to SAMMART FASHION CO LTD together with the details of the payment summary